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Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Hicham **Oussihamou** (Morocco)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 140 is set out in the report of the Committee contained in document A/73/421.

2. The Fifth Committee resumed its consideration of the item at its 26th meeting, on 22 December 2018. Statements and observations made in the course of the Committee's further consideration of the item are reflected in the relevant summary record.[1]

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Report of the Committee on Contributions on its seventy-eighth session (A/73/11);

(b) Report of the Secretary-General on multi-year payment plans (A/73/76).

II. Consideration of proposals

A. Draft resolution A/C.5/73/L.6

4. At its 26th meeting, on 22 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/73/L.6), submitted by Egypt, on behalf of the States Members of the United Nations that are members of the Group of 77 and China.

[1] A/C.5/73/SR.26.

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5. At the same meeting, the representative of Egypt, on behalf of the States Members of the United Nations that are members of the Group of 77 and China, withdrew draft resolution A/C.5/73/L.6.

B. Draft resolution A/C.5/73/L.8

6. At its 26th meeting, on 22 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/73/L.8), submitted by the Chair of the Committee.

7. At the same meeting, the Committee adopted draft resolution A/C.5/73/L.8 without a vote (see para. 8).

III. Recommendation of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling its previous resolutions and decisions on the scale of assessments for the apportionment of the expenses of the United Nations, including its resolutions 55/5 B and C of 23 December 2000, 57/4 B of 20 December 2002, 58/1 B of 23 December 2003, 61/237 of 22 December 2006, 64/248 of 24 December 2009, 67/238 of 24 December 2012 and 70/245 of 23 December 2015 and its decision 68/548 of 27 December 2013,

Reaffirming Article 17 of the Charter of the United Nations and rule 160 of its rules of procedure,

Recalling paragraphs 5 and 6 of its resolution 58/1 B,

Having considered the report of the Committee on Contributions on its seventy-eighth session[1] and the report of the Secretary-General on multi-year payment plans,[2]

1. *Takes note* of the report of the Committee on Contributions;[1]

2. *Reaffirms* that the determination of the scale of assessments for the apportionment of the expenses of the United Nations shall remain the prerogative of the General Assembly;

3. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to capacity to pay;

4. *Further reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;

5. *Reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

6. *Decides* that the scale of assessments for the period from 2019 to 2021 shall be based on the following elements and criteria:

(a) Estimates of gross national income;

(b) Average statistical base periods of three and six years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution 46/221 B of 20 December 1991;

(d) The debt-burden approach employed in the scale of assessments for the period from 2016 to 2018;

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[1] *Official Records of the General Assembly, Seventy-third Session, Supplement No. 11* (A/73/11).

[2] A/73/76.

(e) A low per capita income adjustment of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

7. *Recognizes* that the current methodology can be enhanced, bearing in mind the principle of capacity to pay;

8. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventy-sixth session;

9. *Encourages* Member States to submit national accounts data under the 2008 System of National Accounts on a timely basis;

10. *Supports* the efforts of the Statistics Division of the Department of Economic and Social Affairs of the Secretariat in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 2008 System of National Accounts;

11. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2019, 2020 and 2021 shall be as follows:

Member State	*Percentage*
Afghanistan	0.007
Albania	0.008
Algeria	0.138
Andorra	0.005
Angola	0.010
Antigua and Barbuda	0.002
Argentina	0.915
Armenia	0.007
Australia	2.210
Austria	0.677
Azerbaijan	0.049
Bahamas	0.018
Bahrain	0.050
Bangladesh	0.010
Barbados	0.007
Belarus	0.049
Belgium	0.821
Belize	0.001

Member State	*Percentage*
Benin	0.003
Bhutan	0.001
Bolivia (Plurinational State of)	0.016
Bosnia and Herzegovina	0.012
Botswana	0.014
Brazil	2.948
Brunei Darussalam	0.025
Bulgaria	0.046
Burkina Faso	0.003
Burundi	0.001
Cabo Verde	0.001
Cambodia	0.006
Cameroon	0.013
Canada	2.734
Central African Republic	0.001
Chad	0.004
Chile	0.407
China	12.005
Colombia	0.288
Comoros	0.001
Congo	0.006
Costa Rica	0.062
Côte d'Ivoire	0.013
Croatia	0.077
Cuba	0.080
Cyprus	0.036
Czechia	0.311
Democratic People's Republic of Korea	0.006
Democratic Republic of the Congo	0.010
Denmark	0.554
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.053
Ecuador	0.080
Egypt	0.186
El Salvador	0.012
Equatorial Guinea	0.016
Eritrea	0.001
Estonia	0.039
Eswatini	0.002

Member State	*Percentage*
Ethiopia	0.010
Fiji	0.003
Finland	0.421
France	4.427
Gabon	0.015
Gambia	0.001
Georgia	0.008
Germany	6.090
Ghana	0.015
Greece	0.366
Grenada	0.001
Guatemala	0.036
Guinea	0.003
Guinea-Bissau	0.001
Guyana	0.002
Haiti	0.003
Honduras	0.009
Hungary	0.206
Iceland	0.028
India	0.834
Indonesia	0.543
Iran (Islamic Republic of)	0.398
Iraq	0.129
Ireland	0.371
Israel	0.490
Italy	3.307
Jamaica	0.008
Japan	8.564
Jordan	0.021
Kazakhstan	0.178
Kenya	0.024
Kiribati	0.001
Kuwait	0.252
Kyrgyzstan	0.002
Lao People's Democratic Republic	0.005
Latvia	0.047
Lebanon	0.047
Lesotho	0.001
Liberia	0.001
Libya	0.030

Member State	*Percentage*
Liechtenstein	0.009
Lithuania	0.071
Luxembourg	0.067
Madagascar	0.004
Malawi	0.002
Malaysia	0.341
Maldives	0.004
Mali	0.004
Malta	0.017
Marshall Islands	0.001
Mauritania	0.002
Mauritius	0.011
Mexico	1.292
Micronesia (Federated States of)	0.001
Monaco	0.011
Mongolia	0.005
Montenegro	0.004
Morocco	0.055
Mozambique	0.004
Myanmar	0.010
Namibia	0.009
Nauru	0.001
Nepal	0.007
Netherlands	1.356
New Zealand	0.291
Nicaragua	0.005
Niger	0.002
Nigeria	0.250
Norway	0.754
Oman	0.115
Pakistan	0.115
Palau	0.001
Panama	0.045
Papua New Guinea	0.010
Paraguay	0.016
Peru	0.152
Philippines	0.205
Poland	0.802
Portugal	0.350
Qatar	0.282

Member State	*Percentage*
Republic of Korea	2.267
Republic of Moldova	0.003
Romania	0.198
Russian Federation	2.405
Rwanda	0.003
Saint Kitts and Nevis	0.001
Saint Lucia	0.001
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.002
Sao Tome and Principe	0.001
Saudi Arabia	1.172
Senegal	0.007
Serbia	0.028
Seychelles	0.002
Sierra Leone	0.001
Singapore	0.485
Slovakia	0.153
Slov ia	0.076
Solomon Islands	0.001
Somalia	0.001
South Africa	0.272
South Sudan	0.006
Spain	2.146
Sri Lanka	0.044
Sudan	0.010
Suriname	0.005
Sweden	0.906
Switz land	1.151
Syrian Arab Republic	0.011
Tajikistan	0.004
Thailand	0.307
The former Yugoslav Republic of Macedonia	0.007
Timor-Leste	0.002
Togo	0.002
Tonga	0.001
Trinidad and Tobago	0.040
Tunisia	0.025
Turkey	1.371
Turkmenistan	0.033

Member State	*Percentage*
Tuvalu	0.001
Uganda	0.008
Ukraine	0.057
United Arab Emirates	0.616
United Kingdom of Great Britain and Northern Ireland	4.567
United Republic of Tanzania	0.010
United States of America	22.000
Uruguay	0.087
Uzbekistan	0.032
Vanuatu	0.001
Venezuela (Bolivarian Republic of)	0.728
Viet Nam	0.077
Yemen	0.010
Zambia	0.009
Zimbabwe	0.005
Total	**100.000**

12. *Takes note* of the report of the Secretary-General on multi-year payment plans[2] and the related conclusions and recommendations of the Committee on Contributions;[1]

13. *Reaffirms* paragraph 1 of its resolution 57/4 B;

14. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions;

15. *Urges* all Member States currently in arrears to settle those arrears promptly and in full;

16. *Encourages* Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans;

17. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.10 of the Financial Regulations and Rules of the United Nations,[3] the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2019, 2020 and 2021 in currencies other than the United States dollar;

(b) In accordance with financial regulation 3.9, the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2019, 2020 and 2021 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution 44/197 B of 21 December 1989;

(c) In accordance with financial regulation 3.9, the State of Palestine, which is not a member of the United Nations but which participates in certain of its

[3] ST/SGB/2013/4.

activities, shall be called upon to contribute towards the expenses of the Organization for 2019, 2020 and 2021 on the basis of a notional assessment rate of 0.008 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the State of Palestine in accordance with General Assembly resolution 44/197 B.